

# The Gazette of India



## EXTRAORDINARY PART II—Section 1 PUBLISHED BY AUTHORITY

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### MINISTRY OF LAW (Legislative Department)

*New Delhi the 31st March, 1962/Chaitra 10, 1884 (Saka)*

The following Act of Parliament received the assent of the President on the 30th March, 1962, and is hereby published for general information :—

### THE UNION DUTIES OF EXCISE (DISTRIBUTION) ACT, 1962

No. 3 of 1962

[30th March, 1962]

An act to provide for the distribution of a part of the net proceeds of certain Union duties of excise among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 14th day of December, 1961.

Be it enacted by Parliament in the Thirteenth Year of the Republic of India as follows:—

1. This Act may be called the Union Duties of Excise (Distribution) Act, 1962. Short title.

2. In this Act, the expression “distributable Union duties of excise” means twenty per cent. of the net proceeds of the duties of excise levied and collected under the Central Excises and Salt Act, 1944 on each of the articles specified in the Schedule to this Act, as defined in the First Schedule to the Central Excises and Salt Act, 1944. Definition.

3. During each financial year commencing on and after the first day of April, 1962, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below Distribution of a part of Union duties of excise among the States.

1 of 1944.

such percentage of the distributable Union duties of excise as is set out against it in column 2:—

TABLE

1 State	2 Percentage
Andhra Pradesh . . . . .	8.23
Assam . . . . .	4.73
Bihar . . . . .	11.56
Gujarat . . . . .	6.45
Jammu and Kashmir . . . . .	2.02
Kerala . . . . .	5.46
Madhya Pradesh . . . . .	8.46
Madras . . . . .	6.08
Maharashtra . . . . .	5.73
Mysore . . . . .	5.82
Orissa . . . . .	7.07
Punjab . . . . .	6.71
Rajasthan . . . . .	5.93
Uttar Pradesh . . . . .	10.68
West Bengal . . . . .	5.07

Expenditure to be charged on the Consolidated Fund of India. 4. Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

Power to make rules. 5. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) Every rule made under this section shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Repeal. 6. The Union Duties of Excise (Distribution) Act, 1957, shall, as from the first day of April, 1962, stand repealed. 55 of 1957.

## THE SCHEDULE

(See section 2)

1	2
Name of article	Number of item of the Central Excises and Salt Act, 1944 defining the article.
Sugar	1
Coffee	2
Tea	3
Tobacco	4
Kerosene	7
Refined diesel oils and vaporizing oil	8
Diesel oil, not otherwise specified	9
Furnace oil	10
Asphalt and Bitumen	11
Vegetable non-essential oils	12
Vegetable product	13
Pigments, colours, paints, enamels, varnishes, blacks and cellulose lacquers	14
Soap	15
Tyres	16
Paper	17
Rayon and synthetic fibres and yarn	18
Cotton fabrics	19
Silk fabrics	20
Woollen fabrics	21
Rayon or artificial silk fabrics	22
Cement	23
Pig iron	25
Steel ingots	26
Aluminium	27
Tin plate and tinned sheets including tin taggers, and cutting of such plates, sheets or taggers	28
Internal combustion engines, all sorts	29
Electric motors, all sorts and parts thereof	30
Electric batteries, and parts thereof	31

I	2
Electric lighting bulbs and fluorescent lighting tubes . . . . .	32
Electric fans . . . . .	33
Motor vehicles . . . . .	34
Cycles, parts of cycles other than motor cycles . . . . .	35
Footwear . . . . .	36
Cinematograph films, exposed . . . . .	37
Matches . . . . .	38

R. C. S. SARKAR,  
*Secy. to the Govt. of India.*